



General Assembly

Amendment

February Session, 2004

LCO No. 4977

SB0031504977SD0

Offered by:

SEN. NEWTON, 23rd Dist.
SEN. GUGLIELMO, 35th Dist.
REP. ORANGE, 48th Dist.

REP. DARGAN, 115th Dist.
REP. LEONE, 148th Dist.
REP. STONE, 134th Dist.

To: Subst. Senate Bill No. 315

File No. 631

Cal. No. 100

"AN ACT ALLOWING ACCESS TO THE SOLDIERS, SAILORS AND MARINES' FUND BY MEMBERS OF THE CONNECTICUT NATIONAL GUARD."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (NEW) (*Effective from passage*) There is established an
4 account to be known as the "Connecticut National Guard relief
5 account" which shall be a separate, nonlapsing account within the
6 General Fund. Any moneys collected under the contribution system
7 established under section 12-743 of the general statutes, as amended by
8 this act, shall be deposited by the Commissioner of Revenue Services
9 into the account. The account may also receive moneys from public
10 and private sources or from the federal government. All moneys
11 deposited in the account shall be used by the Military Department to
12 provide relief services to members of the Connecticut National Guard
13 and their dependents. The Adjutant General shall adopt regulations, in

14 accordance with the provisions of chapter 54 of the general statutes, to
15 specify requirements concerning eligibility and application for and
16 distribution of funds in the account.

17 Sec. 502. Section 12-743 of the general statutes is repealed and the
18 following is substituted in lieu thereof (*Effective from passage*):

19 (a) Any taxpayer filing a return under this chapter may contribute
20 any part of a refund under this chapter to (1) the organ transplant
21 account established pursuant to section 17b-288, (2) the AIDS research
22 education account established pursuant to section 19a-32a, (3) the
23 endangered species, natural area preserves and watchable wildlife
24 account established pursuant to section 22a-271, (4) the breast cancer
25 research and education account established pursuant to section 19a-
26 32b, [or] (5) the safety net services account established pursuant to
27 section 17b-112f, or (6) the Connecticut National Guard relief account
28 established pursuant to section 501 of this act, by indicating on the tax
29 return, in a manner provided for by the Commissioner of Revenue
30 Services pursuant to subsection (b) of this section, the amount to be
31 contributed to the account.

32 (b) The Commissioner of Revenue Services shall revise the tax
33 return form to implement the provisions of subsection (a) of this
34 section which form shall include spaces on the return in which
35 taxpayers may indicate their intention to make a contribution in
36 accordance with this section. The spaces shall include three boxes for
37 each account with suggested whole dollar amounts, with the lowest
38 suggested contribution being at least two dollars, and one additional
39 box for other whole dollar amounts. The commissioner shall include in
40 the instructions accompanying the tax return a description of the
41 purposes for which the organ transplant account, the AIDS research
42 education account, the endangered species, natural area preserves and
43 watchable wildlife account, the breast cancer research and education
44 account, [and] the safety net account and the Connecticut National
45 Guard relief account were created.

46 (c) A designated contribution of all or part of any refund shall be
 47 irrevocable upon the filing of the return and shall be made in the full
 48 amount designated if the refund found due the taxpayer upon the
 49 initial processing of the return, and after any deductions required by
 50 this chapter, is greater than or equal to the designated contribution. If
 51 the refund due, as determined upon initial processing, and after any
 52 deductions required by this chapter, is less than the designated
 53 contribution, the contribution shall be made in the full amount of the
 54 refund. The Commissioner of Revenue Services shall subtract the
 55 amount of any contribution of all or part of any refund from the
 56 amount of the refund initially found due the taxpayer and shall certify
 57 the difference to the Secretary of the Office of Policy and Management
 58 and the Treasurer for payment to the taxpayer in accordance with this
 59 chapter. For the purposes of any subsequent determination of the
 60 taxpayer's net tax payment, such contribution shall be considered a
 61 part of the refund paid to the taxpayer.

62 (d) The Commissioner of Revenue Services, after notification of and
 63 approval by the Secretary of the Office of Policy and Management,
 64 may deduct and retain from the funds so collected an amount equal to
 65 the costs of implementing this section and sections 17b-288, 19a-32a,
 66 22a-271, 19a-32b and 17b-112f but not to exceed seven and one-half per
 67 cent of the funds contributed in any fiscal year and in no event shall
 68 exceed the total cost of implementation of said sections."

This act shall take effect as follows:	
Section 1	<i>from passage</i>
Sec. 2	<i>from passage</i>